

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

EPIC! CREATIONS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

Hearing Date: Feb. 26, 2025, at 11:00 a.m. (ET)

Obj. Deadline: Feb. 19, 2025, at 4:00 p.m. (ET)

**CHAPTER 11 TRUSTEE’S MOTION FOR AN ORDER (I) ESTABLISHING BAR
DATES FOR FILING PROOFS OF CLAIM, INCLUDING CLAIMS UNDER 11 U.S.C.
§§ 507(A)(3) THROUGH (A)(10) AND 503(B)(9), (II) APPROVING THE FORM AND
MANNER FOR FILING PROOFS OF CLAIM, (III) APPROVING NOTICE THEREOF,
AND (IV) GRANTING RELATED RELIEF**

Claudia Z. Springer, not individually but solely as chapter 11 trustee (the “Trustee”) for the estates (the “Estates”) of Epic! Creations, Inc. (“Epic”), Tangible Play, Inc. (“Tangible Play”), and Neuron Fuel, Inc. (“Neuron,” together with Epic and Tangible Play, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), files this motion (the “Motion”) for entry of an Order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order” or the “Bar Date Order”), (I) establishing deadlines for filing proofs of prepetition claims, including priority and administrative expense claims arising under sections 507(a)(3) through (a)(10) and 503(b)(9) of the Bankruptcy Code, (II) approving the form and manner for filing proofs of claim (“Proofs of Claim”), substantially in the form attached to the Proposed Order as **Exhibit 1** (the “Proof of Claim Form”), (III) approving notice thereof, including the form of the bar date notice

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).



attached to the Proposed Order as **Exhibit 2** (the “Bar Date Notice”), and (IV) granting related relief. In support of the Motion, the Trustee states:

JURISDICTION AND STATUTORY BASES FOR RELIEF

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334(b) and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated as of February 29, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A), (B), and (O). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory bases for the relief requested herein are sections 105(a), 501, 502, 503, 507, and 1111(a) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), Rules 2002 and 3003(c) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2002-1(e) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”).

3. The Trustee confirms her consent, pursuant to Local Rule 9013-1(f), to the entry of a final order by this Court in connection with this Motion to the extent that it is later determined that this Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

BACKGROUND

4. The Debtors are three formerly unaffiliated U.S.-based education technology companies that develop and distribute three separate lines of educational products. Between 2019 and 2021, T&L, an Indian corporation founded by Byju Raveendran in 2011 with a stated purpose of providing accessible education technology, acquired each Debtor.

5. On November 24, 2021, the Debtors’ former affiliate, BYJU’s Alpha, Inc., as borrower, and GLAS Trust Company LLC, as administrative and collateral agent, and certain

lenders, closed on a \$1.2 billion term loan facility under that certain Credit and Guaranty Agreement dated as of November 24, 2021 (the “Credit Agreement”). Among others, T&L and each Debtor guaranteed BYJU’s Alpha, Inc.’s obligations under the Credit Agreement.

6. In January 2022, T&L was briefly lauded as India’s most valuable start-up. It acquired the Debtors and at least fourteen other emerging education-related businesses for more than \$3 billion. However, by October 2022, T&L had defaulted on its respective obligations as a guarantor under the Credit Agreement and has been embroiled in protracted disputes with the Prepetition Lenders (as defined below) and other creditors around the world ever since. In July 2024, T&L was placed into involuntary insolvency proceedings in India and an interim resolution professional was appointed to manage T&L’s assets and businesses.

7. On June 4 and 5, 2024 (the “Petition Date”), GLAS Trust Company LLC, in its capacity as administrative and collateral agent under the Credit Agreement, and certain lenders under the Credit Agreement (the “Prepetition Lenders”) filed an involuntary chapter 11 petition against each Debtor. [D.I. 1]. Further factual background regarding the Debtors, including their business operations and the events leading to the commencement of these Chapter 11 Cases, is set forth in detail in the *Declaration of Claudia Z. Springer in Support of First Day Motions* [D.I. 193] (the “First Day Declaration”), which is fully incorporated into this Motion by reference.

8. On June 27, 2024, this Court entered an order directing joint administration of the Debtors’ cases for procedural purposes. [D.I. 61].

9. On September 16, 2024 (the “Order for Relief Date”), this Court entered an order for relief in the Debtors’ involuntary chapter 11 cases and directed the appointment of a chapter 11 trustee. [D.I. 147].

10. On September 23, 2024, the United States Trustee for Region 3 duly appointed Claudia Z. Springer as chapter 11 trustee of each Debtor, subject to approval by the Court. [D.I. 152].

11. On October 7, 2024, this Court entered an order approving the appointment of the Trustee. [D.I. 180].

12. On January 31, 2024, the Trustee filed each Debtor's schedules of assets and liabilities ("Schedules") and statement of financial affairs ("SOFA"). [D.I. 483–488].

ESTABLISHMENT OF THE BAR DATES

13. Bankruptcy Rule 3003(c)(2) provides that any creditor or equity security holder who asserts a claim (as defined in section 101(5) of the Bankruptcy Code) against or interest in the debtor that arose, or is deemed to have arisen, prior to the petition date, and whose claim or interest is either (i) not listed on the debtor's schedules of assets and liabilities or (ii) is listed on the schedules as disputed, contingent or unliquidated, must file a proof of claim or interest. Bankruptcy Rule 3003(c)(3) further provides that the Court shall fix the time within which proofs of claim or interest must be filed in a chapter 11 case.

14. Claims Bar Date. By this Motion, the Trustee requests that the Court establish 4:00 p.m. (ET) on the date that is twenty-eight (28) days after service of the Bar Date Notice as the deadline for all persons and entities, including governmental units as defined in section 101(27) of the Bankruptcy Code, holding a claim against the Debtors to file a Proof of Claim in the Chapter 11 Cases (the "Claims Bar Date"). The Claims Bar Date would be the date by which all creditors (as defined in section 101(10) of the Bankruptcy Code) holding prepetition claims (as defined in section 101(5) of the Bankruptcy Code) must file Proofs of Claim *unless* one of the exceptions set forth in this Motion is applicable. Subject to these exceptions, the Claims Bar Date would apply to all creditors holding claims against the Debtors that arose, or are deemed to have arisen, prior

to the Petition Date, including, without limitation, secured claims, unsecured priority claims (including, without limitation, claims entitled to priority under sections 507(a)(3) through 507(a)(10) and 503(b)(9) of the Bankruptcy Code) and unsecured non-priority claims (the holder of any such claims, the “Claimant”). The Trustee does not believe it is necessary to establish a separate bar date for governmental claims in these Chapter 11 Cases because the Claims Bar Date will not expire until after the 180-day period after the Order for Relief Date contemplated by section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3002(c)(1) ends on March 15, 2025.²

15. Rejection Damages Bar Date. The Trustee further proposes that any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease must file a Proof of Claim based on such rejection by (a) 4:00 p.m. (ET) on the date that is twenty-one (21) days from the date of service of an order authorizing the Trustee to reject contracts or leases pursuant to section 365 of the Bankruptcy Code (including any order confirming a plan of reorganization in the Debtors’ Chapter 11 Cases), or (b) the Claims Bar Date, whichever is later (the “Rejection Damages Bar Date”).

16. Amended Schedules Bar Date. The Trustee further proposes that, if the Trustee amends the Debtors’ Schedules in accordance with Local Rule 1009-2, the deadline by which creditors holding claims affected by such amendment must file a Proof of Claim shall be (i) the Claims Bar Date, or (ii) 4:00 p.m. (ET) on the date that is twenty-one (21) days from the date that the Trustee provides written notice to the affected creditor that the Schedules have been amended, whichever is later (the “Amended Schedules Bar Date” and, together with the Claims Bar Date

² Under section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3002(c)(1), proofs of claim filed by governmental units are deemed timely so long as they are filed within 180 days after the entry of the order for relief. *See* 11 U.S.C. § 502(b)(9); Fed. R. Bankr. P. 3002(c)(1).

and the Rejection Damages Bar Date, as applicable, the “Bar Date” or collectively, the “Bar Dates”).

17. Supplemental Bar Dates. The Trustee further proposes to establish Supplemental Bar Dates with respect to (a) holders of claims to which a re-mailing of the Bar Date Notice is appropriate, but which cannot be accomplished in time to provide at least twenty-one (21) days’ notice of the applicable Bar Date, and (b) other holders of claims that become known to the Trustee after the applicable Bar Date. To ensure that parties in interest receive adequate notice of the Supplemental Bar Date, the Trustee requests authorization to (a) file a notice of the Supplemental Bar Date with the Court, in a form substantially similar to the notice of the Claims Bar Date but with appropriate modifications (each, a “Supplemental Bar Date Notice”), and (b) mail each Supplemental Bar Date Notice to known holders of claims subject to the applicable Supplemental Bar Date. The Trustee requests that the Supplemental Bar Date be established on a date that is no later than twenty-one (21) days from the date on which the Supplemental Bar Date Notice was mailed to known holders of claims.

18. In connection with her eventual chapter 11 plan, the Trustee intends to propose an administrative claim bar date by which all persons or entities (except for professionals retained in these Chapter 11 Cases) holding any post-petition right of payment constituting an actual, necessary cost or expense of administering these Chapter 11 Cases or preserving the estates under section 503(b), 507(a)(2), or 507(b) of the Bankruptcy Code must file a request for payment of administrative claims.

PROPOSED PROCEDURES FOR FILING PROOFS OF CLAIM

19. Pursuant to the Bar Date Order, each person or entity (including, without limitation, each individual, partnership, joint venture, corporation, estate, trust and governmental unit) that holds or seeks to assert a claim (as defined in section 101(5) of the Bankruptcy Code) against the

Debtors that arose, or is deemed to have arisen, prior to the Petition Date (including, without limitation, claims entitled to priority status under sections 507(a)(3) through (a)(10) and 503(b)(9) of the Bankruptcy Code) must file with the Trustee's claims and noticing agent, Verita Global ("Verita"), a written proof of such claim that substantially conforms to the Proof of Claim form attached to the Bar Date Order as **Exhibit 1**, either by (i) mailing the original Proof of Claim by U.S. first class mail to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, (ii) delivering such original Proof of Claim by overnight mail, courier service, hand delivery, or in person to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, or (iii) submitting an electronic Proof of Claim (an "Electronic Proof of Claim") at the following web address: <https://www.veritaglobal.net/EpicCreations>.

20. The Trustee requests that the Bar Date Order provide that (i) Proofs of Claim sent by facsimile, telecopy, or electronic mail will not be accepted, with the exception of Electronic Proofs of Claim submitted through the Trustee's case website, as set forth above, and (ii) Proofs of Claim are deemed timely filed only if such claims are actually received by Verita, on or before 4:00 p.m. (ET) on the applicable Bar Date. The Trustee proposes that properly filing an original, written Proof of Claim Form or an Electronic Proof of Claim Form that substantially conforms to the Proof of Claim Form attached to the Bar Date Order as **Exhibit 1** be deemed to satisfy the procedural requirements for the assertion of priority claims under sections 507(a)(3) through (a)(10) and 503(b)(9) of the Bankruptcy Code (which, despite their priority and/or administrative expense status, are prepetition claims); *provided, however*, that all other administrative expense claims under section 503(b) of the Bankruptcy Code must be made by separate requests for

payment in accordance with the procedures outlined in the Plan, and will not be deemed proper if made by a Proof of Claim.

21. As noted above, all Proofs of Claim must be actually received by Verita on or before the Claims Bar Date (or on or before any other Bar Date as set forth herein), as applicable. Except in the case of certain circumstances explicitly set forth herein, if Proofs of Claim are not actually received by Verita on or before the Claims Bar Date (or, where applicable, on or before any other Bar Date as set forth herein), the holders of the underlying claims will not receive a distribution in these Chapter 11 Cases on account of such claims and will not be entitled to vote on the Plan on account of such claims.

A. Claims for Which a Proof of Claim is Not Required to be Filed by the Applicable Bar Date.

22. The Trustee proposes that Proofs of Claim need not be filed with respect to any of the following claims that would otherwise be subject to a Bar Date:

- a. Any claim for which no Proof of Claim is required to be filed pursuant to the *Final Order (I) Authorizing the Use Cash Collateral, (II) Authorizing the Chapter 11 Trustee on Behalf of the Debtors' Estates to Obtain Postpetition Financing, (III) Granting Senior Postpetition Security Interests, and According Superpriority Administrative Expense Status Pursuant to Sections 364(C) and 364(D) of the Bankruptcy Code, (IV) Granting Adequate Protection, (V) Modifying the Automatic Stay, and (VI) Granting Related Relief* [D.I. 313] (the "DIP Order"), including, for the avoidance of doubt, such claims held by the Prepetition Agent, the Prepetition Secured Lenders, the DIP Agent, and the DIP Lenders (each as defined in the DIP Order), including, for the avoidance of doubt, the Prepetition Agent, the Prepetition Secured Lenders, the DIP Agent, and the DIP Lenders (each as defined in the DIP Order); *provided* that the Prepetition Agent shall be authorized, but not directed or required, to file a master proof of claim on behalf of the respective Prepetition Secured Parties on account of any and all claims arising under the Prepetition Credit Agreement (as defined in the DIP Order) against each of the Debtors, and the DIP Agent shall be authorized, but not directed or required, to file a master proof of claim on behalf of the respective DIP Secured Parties on account of any and all claims arising under the DIP Credit Agreement (as defined in the DIP Order) against each of the Debtors, and in either case such master proof of claim shall, (i) constitute the filing of a Proof of Claim

Form in the Chapter 11 Cases of all other Debtors against whom a claim may be asserted under the Prepetition Credit Agreement or DIP Credit Agreement, as applicable and (ii) have the same effect as if each applicable holder of a claim thereunder had individually filed a Proof of Claim Form against each applicable Debtor on account of such holder's claims;

- b. Any claim for fees, expenses, or other obligations arising or payable under the DIP Order;
- c. Any claim against the Debtors for which a signed Proof of Claim has already been properly filed with the Clerk of the Bankruptcy Court for the District of Delaware or Verita in a form substantially similar to Official Bankruptcy Form 410, but only with respect to the particular claim that was properly filed against the correct Debtor(s);
- d. Any claim that is listed on the Debtors' Schedules; unless (i) the Claim is scheduled as "disputed," "contingent" or "unliquidated," (ii) the claimant disagrees with the amount, nature and/or priority of the claim as set forth in the Schedules, or (iii) the claimant disputes that the claim is an obligation of the particular Debtor against which the claim is listed in the Schedules. In the case of either (i), (ii) or (iii), a Proof of Claim must be filed on or before the applicable Bar Date;
- e. Any administrative expense claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an expense of administration incurred in the ordinary course, *provided* that any entity asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must assert such claims by filing a Proof of Claim prior to the Claims Bar Date;
- f. Any administrative expense claim for postpetition fees and expenses incurred by any professional allowable under sections 330, 331, or 503(b) of the Bankruptcy Code;
- g. Any claim that has been paid in full by the Trustee in accordance with the Bankruptcy Code or an order of this Court;
- h. Any claim that has been allowed by an order of this Court entered on or before the applicable Bar Date;
- i. Any claim of any Debtor against another Debtor;
- j. Any fees payable to the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee") under 28 U.S.C. § 1930;
- k. Any claims for wages, commissions, or benefits held by a current employee of the Debtors, if an order of this Court authorized the Trustee to honor such claim in the ordinary course of business as a wage, commission or benefit and the Trustee has in fact honored such claim; *provided, however*, that a

current or former employee must submit a Proof of Claim by the Claims Bar Date for all other claims, including claims for wrongful termination, discrimination, harassment, hostile work environment, retaliation, or any other litigation or pre-litigation claim;

- l. Any claim for which specific deadlines have been fixed by an order of this Court entered on or before the applicable Bar Date.

B. Requirements for Preparing and Filing Proofs of Claim.

23. With respect to preparing and filing a Proof of Claim, the Trustee proposes that each Proof of Claim be consistent with the following:

- a. Each Proof of Claim must: (a) be legible and in English, (b) include a claim amount denominated in United States dollars using, if applicable, the exchange rate as of 5:00 p.m. (ET), on June 4, 2024, (and to the extent such claim is converted to United States dollars, state the rate used in such conversion), (c) set forth with specificity the legal and factual basis for the alleged claim, (d) conform substantially with the Proof of Claim Form provided by the Trustee, and (e) be signed by the Claimant or by an authorized agent or legal representative of the Claimant on behalf of the Claimant, whether such signature is an electronic signature or is ink.
- b. Any Proof of Claim asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must also (a) set forth with specificity: (i) the date of shipment of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, (ii) the date, place, and method (including carrier name) of delivery of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, (iii) the value of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, and (iv) whether the Claimant timely made a demand to reclaim such goods under section 546(c) of the Bankruptcy Code, (b) attach any documentation identifying the particular invoices for which the 503(b)(9) claim is being asserted, and (c) attach documentation of any reclamation demand made to the applicable Debtor under section 546(c) of the Bankruptcy Code (if applicable).
- c. Proofs of Claim signed electronically by the Claimant or an authorized agent or legal representative of the Claimant may be deemed acceptable for purposes of claims administration. Copies of Proofs of Claim or Proofs of Claim sent by facsimile or electronic mail will not be accepted.
- d. Each Proof of Claim must clearly identify the Debtor against which such claim is asserted, including the individual Debtor's case number. A Proof of Claim filed under the joint administration case number (Case No. 24-

11161 (BLS)), or otherwise without identifying a specific Debtor, will be deemed as filed only against Epic! Creations, Inc.

- e. Except as otherwise required by the Bar Date Order, each Proof of Claim must state a claim against only one Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent that more than one Debtor is listed on the Proof of Claim, such claim will be treated as if filed only against the first-listed Debtor.
- f. Each Proof of Claim must include supporting documentation in accordance with Bankruptcy Rules 3001(c) and 3001(d). If, however, such documentation is voluminous, such Proof of Claim may include a summary of such documentation or an explanation as to why such documentation is not available; *provided* that any creditor shall be required to transmit such documentation to Trustee's counsel upon request no later than ten (10) days from the date of such request.
- g. Each Proof of Claim, including supporting documentation, must be submitted by either (i) mailing the original Proof of Claim by U.S. first-class mail to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, (ii) delivering such original Proof of Claim by overnight mail, courier service, hand delivery, or in person to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, or (iii) submitting an Electronic Proof of Claim at the following web address: <https://www.veritaglobal.net/EpicCreations>; and
- h. Claimants submitting a Proof of Claim via overnight mail, courier service, hand delivery, or in person that wish to receive acknowledgment that their Proofs of Claim were received by Verita must submit (i) a copy of the Proof of Claim (in addition to the original Proof of Claim sent to Verita) and (ii) a self-addressed, stamped envelope. Claimants submitting a Proof of Claim online at <https://www.veritaglobal.net/EpicCreations> will be directed to a confirmation page after they submit their Claim.

C. Consequences of Failure to File Proofs of Claim by the Bar Dates.

24. The Trustee proposes that, pursuant to Bankruptcy Rule 3003(c)(2), any Claimant who receives notice of the applicable Bar Date (whether such notice was actually or constructively received) that is required to file a Proof of Claim in the Chapter 11 Cases pursuant to the Bankruptcy Code, the Bankruptcy Rules or the Bar Date Order with respect to a particular claim

against the Debtors, but that fails to do so properly by the applicable Bar Date, will not be treated as a creditor with respect to such claim for any purpose of voting or distribution.

PROCEDURES FOR PROVIDING NOTICE OF THE BAR DATES

A. Mailing of Bar Date Notice.

25. To provide adequate notice to creditors pursuant to Bankruptcy Rule 2002(a)(7), and (f), the Trustee, with the assistance of Verita, proposes to serve the Bar Date Notice, substantially in the form attached to the Bar Date Order as **Exhibit 2**, together with a copy of the Proof of Claim Form (the “Bar Date Package”), by first class United States mail (or equivalent service), to the following parties:

- a. all known potential Claimants and their counsel (if known), including all persons and entities listed in the Schedules at the addresses set forth therein as potentially holding claims;
- b. all parties that have requested notice of the proceedings in the Chapter 11 Cases pursuant to Bankruptcy Rule 2002 as of the date of the Bar Date Order;
- c. all parties that have filed Proofs of Claim in the Chapter 11 Cases as of the date of the Bar Date Order;
- d. all known holders of equity securities in the Debtors as of the date of the Bar Date Order;
- e. all known parties to executory contracts and unexpired leases with the Debtors as of the Petition Date, as identified in the Schedules;
- f. all known parties to litigation with the Debtors as of the date of the Bar Date Order;
- g. all known taxing authorities for the jurisdictions in which the Debtors maintain or conduct business;
- h. the Internal Revenue Service;
- i. the Office of the Attorney General in all of the states in which the Debtors operate;
- j. the United States Trustee for the District of Delaware;

- k. the United States Attorney for the District of Delaware;
- l. counsel to any committee appointed in these Chapter 11 Cases;
- m. counsel to the Prepetition Agent;
- n. counsel to the Prepetition Lenders; and
- o. all current employees and former employees (employed within one year of the Petition Date, to the extent that contact information for a former employee is available in the Debtors' records).

26. The Trustee proposes to serve the Bar Date Package within three (3) business days after entry of the Bar Date Order. The proposed Bar Date Notice provides creditors and parties in interest with sufficient and appropriate information regarding who must file a Proof of Claim, the procedure for filing a Proof of Claim, and the consequences of failing to timely file a Proof of Claim. The Trustee shall provide each of the holders of claims listed on each Debtor's Schedules with a personalized Proof of Claim Form, which will indicate how the Trustee has scheduled the creditor's claim in the Schedules, including: (a) the identity of the Debtor against whom the person or entity's claim is scheduled, (b) the amount of the scheduled claim, if any, (c) whether the claim is listed as contingent, unliquidated, or disputed, or (d) whether the claim is listed as secured, unsecured priority, or unsecured non-priority. The Trustee respectfully submits that the proposed notice procedures and the mailing of the Bar Date Notice to the foregoing parties will provide good, sufficient, and due notice to any creditor or party-in-interest who may wish to assert a Proof of Claim against the Debtors. Accordingly, the Trustee requests that the Court approve the form and scope of the proposed Bar Date Notice.

B. Supplemental Mailings.

27. After the initial mailing of the Bar Date Package, the Trustee may, in her discretion and after consultation with the DIP Agent (as defined in the DIP Order), make supplemental mailings of notices, including in the event that: (a) notices are returned by the post office with

forwarding addresses, (b) certain parties acting on behalf of parties in interest (*e.g.*, banks and brokers with respect to equity holders) decline to pass along notices to these parties and instead return their names and addresses to the Trustee for direct mailing, and (c) additional potential claimants or parties in interest become known after the initial mailing of the Bar Date Package.

28. The Trustee requests that the Court permit the Trustee to make supplemental mailings of the Bar Date Package in the situations described above and similar circumstances as soon as reasonably practicable after entry of the Bar Date Order, with any such mailings deemed timely and the Bar Date being applicable to the recipient creditors. To the extent that any notices are returned as “return to sender” without a forwarding address, the Trustee respectfully requests that they should not be required to mail additional notices to such creditors.

C. Publication Notice.

29. Potential claims against the Debtors may exist that the Trustee has not been able to identify on the Schedules. Such unknown potential claims may include, for example: (a) vendors that failed to submit invoices to the Debtors or the Trustee, (b) claims of persons or entities with potential unasserted causes of action against the Debtors, and (c) other claims that, for various other reasons, are not recorded in the Debtors’ books and records. Accordingly, the Trustee believes that: (a) it is appropriate to provide notice of the Bar Dates to these persons or entities whose names and addresses are unknown to the Trustee, and (b) it is advisable to provide supplemental notice to known holders of potential claims. Therefore, pursuant to Bankruptcy Rule 2002(1),³ the Trustee proposes to publish notice of the Bar Dates substantially in the form attached to the Bar Date Order as **Exhibit 3** (the “Publication Notice”) once in *The Wall Street Journal* as soon as practicable after service of the Bar Date Packages, but no later than twenty-one (21) days

³ Bankruptcy Rule 2002(1) provides that “[t]he court may order notice by publication if it finds that notice by mail is impracticable or that it is desirable to supplement the notice.”

before the Claims Bar Date, and such other local newspapers or publications, if any, as the Trustee deems appropriate. In the Trustee's judgment, such publication is likely to reach the widest possible audience of creditors who may not otherwise have notice of the Chapter 11 Cases.

BASIS FOR RELIEF REQUESTED

A. Authority Exists to Approve the Bar Dates and the Proposed Procedures for Filing Proofs of Claim in these Chapter 11 Cases.

30. Bankruptcy Rule 3003(c)(3) generally governs the filing of proofs of claim in a chapter 11 case and provides, in relevant part, that “[t]he court shall fix and for cause shown may extend the time within which proofs of claim or interest may be filed.” Fed. R. Bankr. P. 3003(c)(3). Although Bankruptcy Rule 2002(a)(7) provides that all parties in interest must receive, at a minimum, twenty-one (21) days’ notice of the deadline for filing proofs of claim pursuant to Bankruptcy Rule 3003(c), neither the Bankruptcy Code, the Bankruptcy Rules, nor the Local Rules specify a time by which proofs of claim must be filed in chapter 11 cases.

31. The punctual resolution of prepetition claims is essential to the Trustee’s successful reorganization and to the efficient administration of the Debtors’ estates. Establishing a bar date will allow the Trustee to expeditiously and efficiently determine and evaluate the liabilities of the Debtors’ estates. In contrast, the absence of such a bar date would prolong creditor uncertainty, increase the costs and expenses incurred by the Debtors’ estates in connection with the claims reconciliation process, and delay or even derail the claims process, thus undercutting one of the principal purposes of bankruptcy law—“secur[ing] within a limited period the prompt and effectual administration and settlement of the debtor’s estate.” *Chemetron Corp. v. Jones*, 72 F.3d 341, 346 (3d Cir. 1995).

32. The Bar Dates and related procedures described herein are designed to achieve administrative and judicial efficiency. Such procedures provide creditors with ample notice and

opportunity and provide a clear process for filing Proofs of Claim. Indeed, the proposed procedures outlined above provide comprehensive notice and clear instructions to creditors, on the one hand, and allow the Chapter 11 Cases to move forward quickly while minimizing administrative expense and delay, on the other hand.

33. The Trustee's proposed procedures provide clear instructions that will help avoid confusion and/or uncertainty among the Debtors' creditors that might lead them to file unnecessary protective Proofs of Claim or multiple Proofs of Claim that would cause expense and delay in the claims process for all parties. Further, the use of a personalized Proof of Claim Form for all known creditors is designed to both streamline the claims process and provide useful information to creditors as to how their claims are reflected in the Debtors' Schedules. The proposed procedures comply with the Bankruptcy Code and also provide the Trustee with flexibility in case of the need for supplemental bar dates or situations in which a creditor's claim status may change during these Chapter 11 Cases (such as in the event of the rejection of an executory contract or unexpired lease).

34. For the reasons set forth above, the Trustee submits that the Bar Dates, the Bar Date Order, the Bar Date Notice, and the Publication Notice proposed by the Trustee are fair, reasonable and adequate.

B. The Proposed Notice Procedures Are Reasonable and Appropriate.

35. Pursuant to Bankruptcy Rule 2002(a)(7), creditors are entitled to at least twenty-one (21) days' notice by mail of the deadline fixed for filing Proofs of Claim pursuant to Bankruptcy Rule 3003(c). Fed. R. Bankr. P. 2002(a)(7). Bankruptcy Rule 2002(p)(2) requires at least thirty (30) days' notice to creditors with foreign addresses. Fed. R. Bankr. P. 2002(p)(2). Additionally, Bankruptcy Rule 2002(l) provides that the Court may order notice by publication if it finds that notice by mail is impractical or it is desirable to supplement other notice. Fed. R.

Bankr. P. 2002(l). Bankruptcy Rule 9008 also provides that the Court shall determine the form and manner of publication notice, the newspapers used, and the frequency of publication.

36. To determine the adequacy of notice to a creditor, case law distinguishes between “known” and “unknown” creditors. Generally, the former are creditors whose identity is either known or is reasonably ascertainable by a debtor or trustee, while the latter are creditors whose interests are conjectural or future interests, or, although potentially discoverable upon investigation, do not come to the knowledge of a debtor or a trustee in the ordinary course of business. *See Tulsa Prof'l Collection Serv., Inc. v. Pope*, 485 U.S. 478, 490 (1988); *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 317 (1950) (publication notice is acceptable where it is not “reasonably possible or practicable to give more adequate warning,” whereas when names and addresses are available, notice must be mailed). While the Trustee has and will continue to undertake reasonably diligent efforts to identify all creditors, it is possible that these efforts will not identify every creditor of the Debtors.

37. Where a creditor is known to the debtor or trustee, due process requires that the debtor or trustee take reasonable steps, such as direct mailing, to provide actual notice of the deadline for submitting proofs of claim. However, where a creditor is unknown, due process requires only that the debtor or trustee take reasonable steps, such as notice by publication, to provide constructive notice of the deadline for submitting proofs of claim. *See, e.g., In re Enron Corp.*, Case No. 01-16034, 2006 WL 898031, at *4 (Bankr. S.D.N.Y. Mar. 29, 2006) (“[D]ebtor must send actual notice of the bar date to any known creditor, while constructive notice is generally sufficient with an unknown creditor.”) (citing *Chemetron Corp. v. Jones*, 72 F.3d 341, 345-46 (3d Cir. 1995)). Accordingly, the Trustee proposes to mail the Bar Date Notice to the Debtors’ known creditors, and to rely on the Publication Notice to give notice to any unknown creditors. These

procedures are consistent with applicable case law and practice. *See, e.g., Mullane*, 339 U.S. at 317; *Tulsa*, 485 U.S. at 490 (if names and addresses are available, notice must be mailed, whereas publication notice is allowed if it is not “reasonably possible or practicable to give more adequate warning”).

38. The Trustee submits that she is providing sufficient time for all parties in interest, including foreign creditors, to assert their claims. Further, because the notice procedures described herein will provide notice to all known parties in interest by mail and notice to any unknown parties in interest by publication, the Trustee submits that the proposed notice procedures are reasonably calculated to provide notice to all parties that may wish to assert a claim in the Chapter 11 Cases.

39. The Bar Date Notice and the Publication Notice proposed by the Trustee are fair, reasonable and adequate. The procedures proposed herein are appropriate and fair to all parties affected thereby in that they provide ample notice and give sufficient time to creditors within which to file any necessary Proof of Claim Forms. Granting the relief requested will facilitate the orderly confirmation and implementation of any chapter 11 plan in the Chapter 11 Cases and expedite any payment of claims to creditors.

RESERVATION OF RIGHTS

40. Nothing contained herein or in the Bar Date Order, the Publication Notice, or the Bar Date Notice is intended or should be construed as a waiver of any of the Trustee’s rights, including, without limitation, her rights to: (a) dispute, or assert offsets or defenses against, any filed claim or any claim listed or reflected in the Schedules as to the nature, amount, liability, or classification thereof, (b) subsequently designate any scheduled claim as disputed, contingent, or unliquidated, or (c) otherwise amend the Schedules. In addition, nothing contained herein or in the Bar Date Order, the Publication Notice, or the Bar Date Notice is intended to be an admission of the validity of any claim against the Debtors or an indication that the Trustee intends to assume or

reject any executory contract or unexpired lease. Nothing contained herein is intended or should be construed as a waiver or impairment of the Trustee's right to dispute any claim on any grounds, or a promise by the Debtors or Trustee to pay any claim.

NOTICE

41. The Trustee will provide notice of this Motion to the following parties: (a) the U.S. Trustee, (b) the Debtors' counsel of record and registered agents, (c) the holders of the 20 largest known unsecured claims against the Debtors (on a consolidated basis, as and if identified), (d) the office of the attorney general for each of the states in which the Debtors operate, (e) the United States Attorney's Office for the District of Delaware, (f) the Internal Revenue Service, (g) the United States Securities and Exchange Commission, (h) the United States Department of Justice, (i) the Prepetition Agent and counsel thereto, (j) the Prepetition Secured Lenders and counsel thereto, (k) the DIP Secured Parties, and (l) any party that has requested notice pursuant to Bankruptcy Rule 2002.

WHEREFORE, the Trustee respectfully requests that the Court enter the Proposed Order, granting the relief sought herein and granting such other and further relief as may be just and proper.

Dated: February 5, 2025
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Alexis R. Gambale

Henry J. Jaffe (No. 2987)
Joseph C. Barsalona II (No. 6102)
Alexis R. Gambale (No. 7150)
824 N. Market Street, Suite 800
Wilmington, DE 19801
Telephone: (302) 592-6496
Email: hjaffe@pashmanstein.com
jbarsalona@pashmanstein.com
agambale@pashmanstein.com

-and-

JENNER & BLOCK LLP

Catherine Steege (admitted *pro hac vice*)
Melissa Root (admitted *pro hac vice*)
William A. Williams (admitted *pro hac vice*)
353 N. Clark Street
Chicago, Illinois 60654
Telephone: (312) 923-2952
Email: csteege@jenner.com
mroot@jenner.com
wwilliams@jenner.com

Co-counsel to the Trustee

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

EPIC! CREATIONS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

Hearing Date: Feb. 26, 2025, at 11:00 a.m. (ET)

Obj. Deadline: Feb. 19, 2025, at 4:00 p.m. (ET)

NOTICE OF MOTION

PLEASE TAKE NOTICE that on February 5, 2025, Claudia Z. Springer, not individually but solely as chapter 11 trustee for the debtors in the above-captioned cases (the “Trustee”) filed the *Chapter 11 Trustee’s Motion for an Order (I) Establishing Bar Dates for Filing Proofs of Claim, Including Claims under 11 U.S.C. §§ 507(a)(3) through (a)(10) and 503(b)(9); (II) Approving the Form and Manner for Filing Proofs of Claim; (III) Approving Notice Thereof; and (IV) Granting Related Relief* (the “Motion”) with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the entry of an order approving the Motion must be (a) in writing and served on or before **February 19, 2025, at 4:00 p.m. (ET)** (the “Objection Deadline”), (b) filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, and (c) served as to be received on or before the Objection Deadline by the undersigned attorneys for the Trustee.

PLEASE TAKE FURTHER NOTICE that a hearing on the Motion shall be held on **February 26, 2025, at 11:00 a.m. (ET)**, before the Honorable Brendan L. Shannon, United States Bankruptcy Court for the District of Delaware, 824 Market Street, 6th Floor, Courtroom #1, Wilmington, DE 19801.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE MOTION WITHOUT FURTHER NOTICE.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

Dated: February 5, 2025
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Alexis R. Gambale
Henry J. Jaffe (No. 2987)
Joseph C. Barsalona II (No. 6102)
Alexis R. Gambale (No. 7150)
824 N. Market Street, Suite 800
Wilmington, DE 19801
Telephone: (302) 592-6496
Email: hjaffe@pashmanstein.com
jbarsalona@pashmanstein.com
agambale@pashmanstein.com

-and-

JENNER & BLOCK LLP

Catherine Steege (admitted *pro hac vice*)
Melissa Root (admitted *pro hac vice*)
William A. Williams (admitted *pro hac vice*)
353 N. Clark Street
Chicago, Illinois 60654
Telephone: (312) 923-2952
Email: csteege@jenner.com
mroot@jenner.com
wwilliams@jenner.com

Co-counsel to the Trustee

Exhibit A

Proposed Bar Date Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

EPIC! CREATIONS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

Re. D.I. ____

**ORDER (I) ESTABLISHING BAR DATES FOR FILING
PROOFS OF CLAIM, INCLUDING CLAIMS UNDER 11 U.S.C. §§ 507(A)(3)
THROUGH (A)(10) AND 503(B)(9), (II) APPROVING THE FORM AND MANNER FOR
FILING PROOFS OF CLAIM, (III) APPROVING NOTICE THEREOF,
AND (IV) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)² of the Trustee for entry of this Bar Date Order, (I) establishing bar dates for filing proofs of prepetition claims, including priority claims arising under sections 507(a)(3) through (a)(10) and administrative expense claims arising under section 503(b)(9) of the Bankruptcy Code, (II) approving the form and manner for filing proofs of claim, (III) approving notice thereof, and (IV) granting related relief, all as more fully set forth in the Motion; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334(b) and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Trustee’s notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

² All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Motion.

a hearing before this Court, if any (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, if any, establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT**:

1. The Motion is **GRANTED** as set forth herein.

2. Unless otherwise provided herein, any person or entity that wishes to assert a claim against any of the Debtors must file a Proof of Claim.

A. Claims Bar Date.

3. Except as otherwise provided herein, each person or entity, including governments units, that asserts a claim³ against any of the Debtors that arose (or is deemed to have arisen) before the Petition Date, including all priority claims arising under sections 507(a)(3) through (a)(10) of the Bankruptcy Code and administrative expense claims arising under section 503(b)(9) of the Bankruptcy Code, shall be required to file a written Proof of Claim, substantially in the form of the Proof of Claim Form attached hereto as **Exhibit 1**.⁴

4. Except in the case of certain circumstances explicitly set forth herein, all Proofs of Claim must be filed so that they are actually received on or before 4:00 p.m. (ET) on the date that is twenty-eight (28) days after service of the Bar Date Notice as the deadline for all persons and entities holding a claim against the Debtors to file a Proof of Claim in the Chapter 11 Cases (the “Claims Bar Date”).

³ Except as otherwise defined herein or in the Motion, all terms used in this Motion that are specifically defined in the Bankruptcy Code shall have the meanings ascribed to such terms in the Bankruptcy Code.

⁴ Copies of the Proof of Claim Form may be obtained by: (a) visiting the website of the Trustee’s notice and claims agent, Verita Global, at: <https://www.veritaglobal.net/epiccreations>; (b) calling Verita Global at (888) 249-2716 (U.S./Canada) or (310) 751-2603 (International) or (c) inquiring via email at epiccreationsinfo@veritaglobal.com.

B. Rejection Bar Date.

5. Any holder of a claim arising from the Trustee's rejection of an unexpired lease or executory contract *must* file a Proof of Claim by (a) 4:00 p.m. (ET) on the date that is twenty-one (21) days from the date of service of an order authorizing the Trustee to reject contracts or leases pursuant to section 365 of the Bankruptcy Code (including any order confirming a plan of reorganization in the Debtors' Chapter 11 Cases), or (b) the Claims Bar Date, whichever date is later.

C. Amended Schedules Bar Date.

6. In the event the Trustee amends the Schedules, in accordance with Local Rule 1009-2, holders of claims affected by the amendment must file Proofs of Claim with respect to such claims by (a) the Claims Bar Date, or (b) twenty-one (21) days from the date on which the Trustee provides notice of the amendment to the Schedules, whichever date is later.

D. Supplemental Bar Dates.

7. The Trustee may establish Supplemental Bar Dates with respect to (a) holders of claims to which a re-mailing of the Bar Date Notice is appropriate, but which cannot be accomplished in time to provide at least twenty-one (21) days' notice of the applicable Bar Date, and (b) other holders of claims that become known to the Trustee after the applicable Bar Date. To ensure that parties in interest receive adequate notice of the Supplemental Bar Date, the Trustee shall (a) file a notice of the Supplemental Bar Date with the Court, in a form substantially similar to the notice of the Claims Bar Date but with appropriate modifications (each, a "Supplemental Bar Date Notice"), and (b) mail each Supplemental Bar Date Notice to known holders of claims subject to the applicable Supplemental Bar Date. Each Supplemental Bar Date shall be established on a date that is no later than twenty-one (21) days from the date on which the applicable Supplemental Bar Date Notice was mailed to known holders of claims subject thereto.

8. All persons or entities (except for professionals retained in these Chapter 11 Cases) holding any post-petition right of payment constituting an actual, necessary cost or expense of administering these Chapter 11 Cases or preserving the estates under section 503(b) and 507(a)(2) of the Bankruptcy Code must file a request for payment of such Administrative Claims by the deadline specified in any chapter 11 plan confirmed in these Chapter 11 Cases after entry of this Order (the “Administrative Claim Bar Date”). The Administrative Claim Bar Date excludes claims entitled to priority under sections 507(a)(3) through 507(a)(10) and section 503(b)(9) of the Bankruptcy Code, which shall be asserted through Proofs of Claim as described herein.

DELIVERY OF PROOFS OF CLAIM BY THE BAR DATE

9. All Proofs of Claim must be actually received by Verita Global (“Verita”), the Trustee’s claims and noticing agent, on or before the Claims Bar Date (or on or before any other Bar Date as set forth in this Order), as applicable. Except in the case of certain circumstances explicitly set forth herein, if Proofs of Claim are not actually received by Verita on or before the Claims Bar Date (or, where applicable, on or before any other Bar Date as set forth herein), the holders of the underlying claims will not receive a distribution in these Chapter 11 Cases on account of such claims and will not be entitled to vote on the chapter 11 plan on accounts of such claims.

PROCEDURES FOR FILING PROOFS OF CLAIM

10. Each person or entity that holds or seeks to assert a claim (as defined in section 101(5) of the Bankruptcy Code) against the Debtors that arose, or is deemed to have arisen, prior to the Petition Date (including, without limitation, claims entitled to priority or administrative expense status under sections 507(a)(3) through (a)(10) and section 503(b)(9) of the Bankruptcy Code) must file with Verita a written proof of such claim that substantially conforms to the Proof of Claim Form attached hereto as **Exhibit 1**, either by (i) mailing the original Proof of Claim by U.S. first-class mail to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, (ii) delivering such original Proof of Claim by overnight mail, courier service, hand delivery, or in person to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, or (iii) submitting an electronic Proof of Claim (an “Electronic Proof of Claim”) at the following web address: <https://www.veritaglobal.net/EpicCreations>.

11. Proofs of Claim sent by facsimile, telecopy, or electronic mail will not be accepted, with the exception of Electronic Proofs of Claim submitted through the Trustee’s case website, as set forth above.

12. Proofs of Claim are deemed timely filed only if such claims are actually received by Verita on or before 4:00 p.m. (ET) on the applicable Bar Date. Properly filing an original, written Proof of Claim or an Electronic Proof of Claim that substantially conforms to the Proof of Claim Form attached hereto as **Exhibit 1** is hereby deemed to satisfy the procedural requirements for the assertion of administrative priority claims under sections 507(a)(3) through (a)(10) and administrative expense claims under section 503(b)(9) of the Bankruptcy Code (which, despite their priority status, are prepetition claims); *provided, however*, that all other administrative

expense claims under section 503(b) of the Bankruptcy Code must be made by separate request in accordance with the procedures outlined in the Plan, and will not be deemed proper if made by a Proof of Claim.

CLAIMS FOR WHICH NO PROOF OF CLAIM IS REQUIRED

13. A Proof of Claim does not need to be filed for any of the following claims that would otherwise be subject to the Claims Bar Date:

- a. Any claim for which no Proof of Claim is required to be filed pursuant to the *Final Order (I) Authorizing the Use Cash Collateral, (II) Authorizing the Chapter 11 Trustee on Behalf of the Debtors' Estates to Obtain Postpetition Financing, (III) Granting Senior Postpetition Security Interests, and According Superpriority Administrative Expense Status Pursuant to Sections 364(C) and 364(D) of the Bankruptcy Code, (IV) Granting Adequate Protection, (V) Modifying the Automatic Stay, and (VI) Granting Related Relief* [D.I. 313] (the "DIP Order"), including, for the avoidance of doubt, such claims held by the Prepetition Agent, the Prepetition Secured Lenders, the DIP Agent, and the DIP Lenders (each as defined in the DIP Order), including, for the avoidance of doubt, the Prepetition Agent, the Prepetition Secured Lenders, the DIP Agent, and the DIP Lenders (each as defined in the DIP Order); *provided* that the Prepetition Agent shall be authorized, but not directed or required, to file a master proof of claim on behalf of the respective Prepetition Secured Parties on account of any and all claims arising under the Prepetition Credit Agreement (as defined in the DIP Order) against each of the Debtors, and the DIP Agent shall be authorized, but not directed or required, to file a master proof of claim on behalf of the respective DIP Secured Parties on account of any and all claims arising under the DIP Credit Agreement (as defined in the DIP Order) against each of the Debtors, and in either case such master proof of claim shall, (i) constitute the filing of a Proof of Claim Form in the Chapter 11 Cases of all other Debtors against whom a claim may be asserted under the Prepetition Credit Agreement or DIP Credit Agreement, as applicable and (ii) have the same effect as if each applicable holder of a claim thereunder had individually filed a Proof of Claim Form against each applicable Debtor on account of such holder's claims;
- b. Any claim for any fees, expenses, or other obligations arising or payable under the DIP Order;
- c. Any claim against the Debtors for which a signed Proof of Claim has already been properly filed with the Clerk of the Bankruptcy Court for the District of Delaware or Verita in a form substantially similar to Official

Bankruptcy Form 410, but only with respect to the particular claim that was properly filed against the correct Debtor(s);

- d. Any claim that is listed on the Debtors' Schedules; unless (i) the claim is scheduled as "disputed," "contingent" or "unliquidated," (ii) the claimant disagrees with the amount, nature and/or priority of the claim as set forth in the Schedules, or (iii) the claimant disputes that the claim is an obligation of the particular Debtor against which the claim is listed in the Schedules. In the case of either (i), (ii) or (iii), a Proof of Claim must be filed on or before the applicable Bar Date;
- e. Any administrative expense claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an expense of administration incurred in the ordinary course, *provided* that any entity asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must assert such claims by filing a Proof of Claim prior to the Claims Bar Date;
- f. Any administrative expense claim for postpetition fees and expenses incurred by any professional allowable under sections 330, 331, or 503(b) of the Bankruptcy Code;
- g. Any claim that has been paid in full by the Debtors in accordance with the Bankruptcy Code or an order of this Court;
- h. Any claim that has been allowed by an order of this Court entered on or before the applicable Bar Date;
- i. Any claim of any Debtor against another Debtor;
- j. Any fees payable to the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee") under 28 U.S.C. § 1930;
- k. Any claim for wages, commissions, or benefits held by a current employee of the Debtors, if an order of this Court authorized the Trustee to honor such claim in the ordinary course of business as a wage, commission or benefit and the Trustee has in fact honored such claim; *provided, however*, that a current or former employee must submit a Proof of Claim by the Claims Bar Date for all other claims, including claims for wrongful termination, discrimination, harassment, hostile work environment, retaliation, or any other litigation or pre-litigation claim;
- l. Any claim for which specific deadlines have been fixed by an order of this Court entered on or before the applicable Bar Date.

Requirements for Preparing and Filing Proofs of Claim

14. The following requirements shall apply with respect to filing and preparing each Proof of Claim Form:

- a. Each Proof of Claim must: (a) be legible and in English, (b) include a claim amount denominated in United States dollars using, if applicable, the exchange rate as of 5:00 p.m. (ET), on June 4, 2024, (and to the extent such claim is converted to United States dollars, state the rate used in such conversion), (c) set forth with specificity the legal and factual basis for the alleged claim, (d) conform substantially with the Proof of Claim Form provided by the Trustee, and (e) be signed by the Claimant or by an authorized agent or legal representative of the Claimant on behalf of the Claimant, whether such signature is an electronic signature or is ink;
- b. Any Proof of Claim asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must also (a) set forth with specificity: (i) the date of shipment of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, (ii) the date, place, and method (including carrier name) of delivery of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, (iii) the value of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, and (iv) whether the Claimant timely made a demand to reclaim such goods under section 546(c) of the Bankruptcy Code, (b) attach any documentation identifying the particular invoices for which the 503(b)(9) claim is being asserted, and (c) attach documentation of any reclamation demand made to the applicable Debtor under section 546(c) of the Bankruptcy Code (if applicable);
- c. Proofs of Claim signed electronically by the Claimant or an authorized agent or legal representative of the Claimant may be deemed acceptable for purposes of claims administration. Copies of Proofs of Claim or Proofs of Claim sent by facsimile or electronic mail will not be accepted;
- d. Each Proof of Claim must clearly identify the Debtor against which a claim is asserted, including the individual Debtor's case number. A Proof of Claim filed under the joint administration case number (Case No. 24-11161 (BLS)), or otherwise without identifying a specific Debtor, will be deemed as filed only against Epic! Creations, Inc.
- e. Except as otherwise required by the Bar Date Order, each Proof of Claim must state a claim against only one Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent that more than one Debtor is listed on the Proof of Claim, such claim will be treated as if filed only against the first-listed Debtor;

- f. Each Proof of Claim must include supporting documentation in accordance with Bankruptcy Rules 3001(c) and 3001(d). If, however, such documentation is voluminous, such Proof of Claim may include a summary of such documentation or an explanation as to why such documentation is not available; provided that any creditor shall be required to transmit such documentation to Trustee's counsel upon request no later than ten (10) days from the date of such request;
- g. Each Proof of Claim, including supporting documentation, must be submitted by either (i) mailing the original Proof of Claim by U.S. first-class mail to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, (ii) delivering such original Proof of Claim by overnight mail, courier service, hand delivery, or in person to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, or (iii) submitting an Electronic Proof of Claim at the following web address: <https://www.veritaglobal.net/EpicCreations>, and
- h. Claimants submitting a Proof of Claim via overnight mail, courier service, hand delivery, or in person that wish to receive acknowledgment that their Proofs of Claim were received by Verita must submit (i) a copy of the Proof of Claim (in addition to the original Proof of Claim sent to Verita) and (ii) a self-addressed, stamped envelope. Claimants submitting a Proof of Claim online at <https://www.veritaglobal.net/EpicCreations> will be directed to a confirmation page after they submit their Claim.

**PROOFS OF CLAIM
SUBMITTED BY FACSIMILE OR ELECTRONIC MAIL
WILL NOT BE ACCEPTED.**

CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM

15. Any person or entity who is required, but fails, to file a Proof of Claim in accordance with the terms of this Bar Date Order on or before the applicable Bar Date shall not be treated as creditors with respect to such claims for the purposes of voting or distribution.

**PROCEDURES FOR PROVIDING NOTICE OF THE BAR DATE MAILING OR BAR
DATE NOTICES**

16. No later than three (3) business days after the date the Court enters this Bar Date Order, with the assistance of Verita, the Trustee shall send the Bar Date Notice, materially in the

form attached hereto as **Exhibit 2** (the “Bar Date Notice”), by first-class United States mail on all known persons or entities holding potential claims, including:

- a. all known potential Claimants and their counsel (if known), including all persons and entities listed in the Schedules at the addresses set forth therein as potentially holding claims;
- b. all parties that have requested notice of the proceedings in the Chapter 11 Cases pursuant to Bankruptcy Rule 2002 as of the date of the Bar Date Order;
- c. all parties that have filed Proofs of Claim in the Chapter 11 Cases as of the date of the Bar Date Order;
- d. all known holders of equity securities in the Debtors as of the date of the Bar Date Order;
- e. all known parties to executory contracts and unexpired leases with the Debtors as of the Petition Date, as identified in the Schedules;
- f. all known parties to litigation with the Debtors as of the date of the Bar Date Order;
- g. all known taxing authorities for the jurisdictions in which the Debtors maintain or conduct business;
- h. the Internal Revenue Service;
- i. the Office of the Attorney General in all of the states in which the Debtors operate;
- j. the United States Trustee for the District of Delaware;
- k. the United States Attorney for the District of Delaware;
- l. counsel to any committee appointed in these Chapter 11 Cases;
- m. counsel to the Prepetition Agent;
- n. counsel to the Prepetition Lenders; and
- o. all current employees and former employees (employed within one year of the Petition Date, to the extent that contact information for a former employee is available in the Debtors’ records).

17. The Trustee shall provide each of the holders of claims listed on each Debtor's Schedules with a personalized Proof of Claim Form, which will indicate how the Trustee has scheduled the creditor's claim in the Schedules, including: (a) the identity of the Debtor against whom the person or entity's claim is scheduled, (b) the amount of the scheduled claim, if any, (c) whether the claim is listed as contingent, unliquidated, or disputed, or (d) whether the claim is listed as secured, unsecured priority, or unsecured non-priority. Each creditor shall have an opportunity to inspect the Proof of Claim Form provided by the Trustee and correct any information that is missing or incomplete. Additionally, any creditor may choose to submit a Proof of Claim on a different form; *provided, however*, that such form must be *substantially similar* to the Proof of Claim Form.

18. After the initial mailing of the Bar Date Notice, the Trustee may, in her discretion and after consultation with the DIP Agent (as defined in the DIP Order), make supplemental mailings of notices, including in the event that: (a) notices are returned by the post office with forwarding addresses, (b) certain parties acting on behalf of parties in interest decline to pass along notices to these parties and instead return their names and addresses to the Trustee for direct mailing, and (c) additional potential holders of claims or parties in interest become known as the result of the Claims Bar Date noticing process. In this regard, the Trustee may make supplemental mailings of the Bar Date notice in these and similar circumstances as soon as reasonably practicable after entry of the Bar Date Order, with any such mailings being deemed timely and the applicable Bar Date being applicable to the recipient holders of claims. To the extent that any notices are returned as "return to sender" without a forwarding address, the Trustee is not required to mail additional notices to such creditors.

19. The Trustee shall mail notice of the Claims Bar Date only to the Debtors' known holders of claims, and such mailing shall be made to the last known mailing address for each such creditor.

20. The form of Bar Date Notice attached hereto as **Exhibit 2** is hereby approved in all respects.

PUBLICATION OF BAR DATE NOTICES

21. The Trustee shall give notice of the Claims Bar Date materially in the form attached hereto as **Exhibit 3**, the form of which notice is hereby approved in all respects, by publication to holders of claims to whom notice by mail is impracticable, including holders of claims who are unknown or not reasonably ascertainable by the Trustee and holders of claims whose identities are known but whose addresses are unknown by the Trustee. Specifically, the Trustee shall cause the publication of the Publication Notice on one occasion in *The Wall Street Journal*, in the Trustee's discretion, as soon as practicable after service of the Bar Date Packages, but no later than twenty-one (21) days before the Claims Bar Date, and such other local newspapers or publications, if any, as the Trustee deems appropriate.

22. The Trustee is authorized, in her discretion and with the consent of the DIP Agent (as defined in the DIP Order), to extend the applicable Bar Date for certain holders of claims by stipulation where the Trustee determines that such extension is in the best interest of the Debtors' estates.

23. The Bar Date Notice, the Publication Notice, and any supplemental notices that the Trustee may send from time to time as set forth in this Bar Date Order constitute adequate and sufficient notice of each of the respective Bar Dates and satisfies the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules.

24. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

25. The terms and conditions of this Bar Date Order shall be immediately effective and enforceable upon entry of this Bar Date Order.

26. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation and enforcement of this Bar Date Order.

Exhibit 1

Proof of Claim Form

Your claim can be filed electronically on Verita's website at <https://www.veritaglobal.net/EpicCreations>

United States Bankruptcy Court for the District of Delaware

Indicate Debtor against which you assert a claim by checking the appropriate box below. **(Check only one Debtor per claim form.)**

☐ Epic! Creations, Inc (Case No. 24-11161)

☐ Neuron Fuel, Inc. (Case No. 24-11162)

☐ Tangible Play, Inc. (Case No. 24-11163)

Modified Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Other than a claim under 11 U.S.C. § 503(b)(9), this form should not be used to make a claim for an administrative expense arising after the commencement of the case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed.

Part 1: Identify the Claim

1. Who is the current creditor?

Name of the current creditor (the person or entity to be paid for this claim) _____

Other names the creditor used with the debtor _____

2. Has this claim been acquired from someone else?

☐ No

☐ Yes.

From whom? _____

3. Where should notices and payments to the creditor be sent?

Where should notices to the creditor be sent?

Name _____

Number _____ Street _____

City _____ State _____ ZIP Code _____

Country _____

Contact phone _____

Contact email _____

Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____

Where should payments to the creditor be sent? (if different)

Name _____

Number _____ Street _____

City _____ State _____ ZIP Code _____

Country _____

Contact phone _____

Contact email _____

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

4. Does this claim amend one already filed?

☐ No

☐ Yes.

Claim number on court claims registry (if known) _____

Filed on _____
MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☐ No

☐ Yes.

Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☐ No
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ____ _

7. How much is the claim? \$ _____. Does this amount include interest or other charges?
☐ No
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
 Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
 Limit disclosing information that is entitled to privacy, such as health care information.
- _____

9. Is all or part of the claim secured? ☐ No
☐ Yes. The claim is secured by a lien on property.
- Nature of property:**
- ☐ Real estate: If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
- ☐ Motor vehicle
- ☐ Other. Describe: _____
- Basis for perfection:** _____
- Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
- Value of property:** \$ _____
- Amount of the claim that is secured:** \$ _____
- Amount of the claim that is unsecured:** \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.)
- Amount necessary to cure any default as of the date of the petition:** \$ _____
- Annual Interest Rate** (when case was filed) _____%
- ☐ Fixed
- ☐ Variable

10. Is this claim based on a lease? ☐ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☐ No
☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☐ Yes. Check all that apply:

Amount entitled to priority

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ _____

☐ Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☐ Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ _____

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?

☐ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date _____
MM / DD / YYYY

Signature

Print the name of the person who is completing and signing this claim:

Name _____
First name Middle name Last name

Title _____

Company _____
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____
Number Street

City State ZIP Code Country

Contact phone _____ Email _____

Modified Official Form 410

Instructions for Proof of Claim

United States Bankruptcy Court

12/15

These instructions and definitions generally explain the law. In certain circumstances, such as bankruptcy cases that debtors do not file voluntarily, exceptions to these general rules may apply. You should consider obtaining the advice of an attorney, especially if you are unfamiliar with the bankruptcy process and privacy regulations.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157 and 3571

How to fill out this form

- **Fill in all of the information about the claim as of the date the case was filed.**

- **Fill in the caption at the top of the form**

- **If the claim has been acquired from someone else, then state the identity of the last party who owned the claim or was the holder of the claim and who transferred it to you before the initial claim was filed.**

- **Attach any supporting documents to this form.**
Attach redacted copies of any documents that show that the debt exists, a lien secures the debt, or both. (See the definition of *redaction* on the next page.)

Also attach redacted copies of any documents that show perfection of any security interest or any assignments or transfers of the debt. In addition to the documents, a summary may be added. Federal Rule of Bankruptcy Procedure (called “Bankruptcy Rule”) 3001(c) and (d).

- **Do not attach original documents because attachments may be destroyed after scanning.**

- **If the claim is based on delivery health care goods or services, do not disclose confidential health care information. Leave out or redact confidential information both in the claim and in the attached documents.**

PLEASE SEND COMPLETED PROOF(S) OF CLAIM TO:

Epic! Creations Claims Processing Center
c/o KCC dba Verita Global
222 N. Pacific Coast Hwy., Ste. 300
El Segundo, CA 90245

Alternatively, your claim can be filed electronically on Verita's website at <https://www.veritaglobal.net/EpicCreations>

- **A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, individual's tax identification number, or financial account number, and only the year of any person's date of birth.** See Bankruptcy Rule 9037.

- **For a minor child, fill in only the child's initials and the full name and address of the child's parent or guardian.**
For example, write *A.B., a minor child (John Doe, parent, 123 Main St., City, State)*. See Bankruptcy Rule 9037.

Confirmation that the claim has been filed

To receive confirmation that the claim has been filed, either enclose a stamped self-addressed envelope and a copy of this form or you may view a list of filed claims in this case by visiting the Claims and Noticing and Agent's website at <https://www.veritaglobal.net/EpicCreations>.

Understand the terms used in this form

Administrative expense: Generally, an expense that arises after a bankruptcy case is filed in connection with operating, liquidating, or distributing that bankruptcy estate.
11 U.S.C. § 503

Claim: A creditor's right to receive payment for a debt that the debtor owed on the date the debtor filed for bankruptcy. 11 U.S.C. § 101 (5). A claim may be secured or unsecured.

Claim Pursuant to 11 U.S.C. §503(b)(9): A claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of the Debtor's business. Attach documentation supporting such claim.

Creditor: A person, corporation, or other entity to whom a debtor owes a debt that was incurred on or before the date the debtor filed for bankruptcy. 11 U.S.C. §101 (10).

Debtor: A person, corporation, or other entity to who is in bankruptcy. Use the debtor's name and case number as shown in the bankruptcy notice you received. 11 U.S.C. §101 (13).

Evidence of perfection: Evidence of perfection of a security interest may include documents showing that a security interest has been filed or recorded, such as a mortgage, lien, certificate of title, or financing statement.

Information that is entitled to privacy: A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, an individual's tax identification number, or a financial account number, only the initials of a minor's name, and only the year of any person's date of birth. If a claim is based on delivering health care goods or services, limit the disclosure of the goods or services to avoid embarrassment or disclosure of confidential health care information. You may later be required to give more information if the trustee or someone else in interest objects to the claim.

Priority claim: A claim within a category of unsecured claims that is entitled to priority under 11 U.S.C. §507(a). These claims are paid from the available money or property in a bankruptcy case before other unsecured claims are paid. Common priority unsecured claims include alimony, child support, taxes, and certain unpaid wages.

Proof of claim: A form that shows the amount of debt the debtor owed to a creditor on the date of the bankruptcy filing. The form must be filed in the district where the case is pending.

Redaction of information: Masking, editing out, or deleting certain information to protect privacy. Filers must redact or leave out information entitled to **privacy** on the *Proof of Claim* form and any attached documents.

Do not file these instructions with your form.

Secured claim under 11 U.S.C. §506(a): A claim backed by a lien on particular property of the debtor. A claim is secured to the extent that a creditor has the right to be paid from the property before other creditors are paid. The amount of a secured claim usually cannot be more than the value of the particular property on which the creditor has a lien. Any amount owed to a creditor that is more than the value of the property normally may be an unsecured claim. But exceptions exist; for example, see 11 U.S.C. § 1322(b) and the final sentence of 1325(a).

Examples of liens on property include a mortgage on real estate a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In states, a court judgment may be a lien.

Setoff: Occurs when a creditor pays itself with money belonging to the debtor that it is holding, or by canceling a debt it owes to the debtor.

Uniform claim identifier: An optional 24-character identifier that some creditors use to facilitate electronic payment.

Unsecured claim: A claim that does not meet the requirements of a secured claim. A claim may be unsecured in part to the extent that the amount of the claim is more than the value of the property on which a creditor has a lien.

Offers to purchase a claim

Certain entities purchase claims for an amount that is less than the face value of the claims. These entities may contact creditors offering to purchase their claims. Some written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court, the bankruptcy trustee, or the debtor. A creditor has no obligation to sell its claim. However, if a creditor decides to sell its claim, any transfer of that claim is subject to Bankruptcy Rule 3001(e), any provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.) that apply, and any orders of the bankruptcy court that apply.

Exhibit 2

Proposed Bar Date Notice

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

EPIC! CREATIONS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

**NOTICE OF DATES BY WHICH PARTIES MUST FILE PROOFS OF CLAIM AND
PROCEDURES FOR FILING PROOFS OF CLAIM, INCLUDING CLAIMS UNDER 11
U.S.C. §§ 507(A)(3) THROUGH (A)(10) AND 503(B)(9), AGAINST THE DEBTORS**

PLEASE TAKE NOTICE that Epic! Creations, Inc., Tangible Play, Inc., and Neuron Fuel, Inc. (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) had involuntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”) filed against them on June 4 and 5, 2025, (the “Petition Date”) in the United States Bankruptcy Court for the District of Delaware (the “Court”). On June 27, 2024, these Chapter 11 Cases were ordered to be jointly administered for procedural purposes. On October 7, 2024, the Court entered an order approving the appointment of Claudia Z. Springer as chapter 11 trustee of the Debtors in these Chapter 11 Cases (the “Trustee”).

PLEASE TAKE FURTHER NOTICE that on February 5, 2025, the Trustee filed the *Chapter 11 Trustee’s Motion for Entry of an Order (I) Establishing Bar Dates for Filing Proofs of Claim, Including Claims Under 11 U.S.C. §§ 507(a)(3) through (a)(10) and 503(b)(9), (II) Approving the Form and Manner for Filing Proofs of Claim, (III) Approving Notice Thereof, and (IV) Granting Related Relief* [D.I. ●] (the “Bar Date Motion”) with the Court. On [●, 2025], the Court entered an order approving the Bar Date Motion [D.I. ●] (the “Bar Date Order”) and establishing certain dates (each, a “Bar Date,” and collectively, the “Bar Dates”) by which parties holding claims against the Debtors arising prior to the Petition Date, including claims arising under sections 507(a)(3) through (a)(10) or 503(b)(9) of the Bankruptcy Code, must file Proofs of Claim against the Debtors. Each date is expressly set forth below.

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

YOU ARE RECEIVING THIS NOTICE BECAUSE YOU MAY
HOLD A CLAIM AGAINST ONE OR MORE OF THE DEBTORS
IN THE ABOVE-CAPTIONED CHAPTER 11 CASES. THEREFORE, YOU SHOULD
READ THIS NOTICE CAREFULLY AND DISCUSS IT WITH YOUR ATTORNEY.
IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

BACKGROUND TO THE DEBTORS' CHAPTER 11 CASES

- A. General Information About the Debtors' Cases.** The Debtors' cases are being jointly administered under case number 24-11161 (BLS).²
- B. Individual Debtor Information.** The table below lists the respective case numbers for each Debtor:

DEBTOR	CASE NO.
Epic! Creations, Inc.	24-11161
Tangible Play, Inc.	24-11163
Neuron Fuel, Inc.	24-11162

- C. Access to Proof of Claim Forms and Additional Information.** If you have any questions regarding the claims processing and/or if you wish to obtain a copy of the Bar Date Motion, Bar Date Order, Proof of Claim Form, or related documents (and/or any other pleadings filed in the Debtors' Chapter 11 Cases) you may do so by: (a) visiting the website of the Trustee's notice and claims agent, Verita Global ("Verita") at: <https://www.veritaglobal.net/EpicCreations>, (b) calling Verita at (888) 249-2716 (U.S./Canada) or (310) 751-2603 (International) or (c) inquiring via email at epiccreationsinfo@veritaglobal.com. Please note that Verita **cannot** advise you on how to file, or whether you should file, a Proof of Claim.

SCHEDULES OF ASSETS AND LIABILITIES

You may be listed in the Debtors' schedules of assets and liabilities (collectively, the "Schedules") as the holder of a claim against the Debtors.

Interested parties may examine copies of the Schedules, the Bar Date Order and other filings in these Chapter 11 Cases free of charge at <https://www.veritaglobal.net/EpicCreations> or on the Court's electronic docket for a fee at <http://ecf.deb.uscourts.gov> (a PACER login and password are required and can be obtained through the PACER Service Center at <http://pacer.psc.uscourts.gov>). Alternatively, you may request that a copy of the Schedules be

² Except as otherwise defined herein, in the Bar Date Motion, or in the Bar Date Order, all terms used in this Motion that are specifically defined in the Bankruptcy Code shall have the meanings ascribed to such terms in the Bankruptcy Code. In particular, as used herein: (a) the term "claim" has the meaning given to it in section 101(5) of the Bankruptcy Code; (b) the term "entity" has the meaning given to it in section 101(15) of the Bankruptcy Code; (c) the term "governmental unit" has the meaning given to it in section 101(27) of the Bankruptcy Code; and (d) the term "person" has the meaning given to it in section 101(41) of the Bankruptcy Code.

mailed to you by contacting the Trustee's claims agent, Verita, at (866) 381-9100, or by email at epiccreationsinfo@veritaglobal.com.

If you rely on the Debtors' Schedules, it is your responsibility to determine that your claim is accurately listed in the Schedules.

BAR DATES APPROVED BY THE COURT

The Court has established the following Bar Dates as those dates by which parties holding claims against the Debtors that arose (or that are deemed to have arisen) before the Petition Date must file Proofs of Claims so that they are **actually received** by Verita:

Claims Bar Date:

[●], 2025, at 4:00 p.m. (ET), is the date by which all entities (which includes individual persons, estates, trusts, partnerships, governmental units, and corporations, among others) must file Proofs of Claim.

**Rejection Damages
Bar Date:**

The Claims Bar Date, or twenty-one (21) days from the date of service of an order authorizing the Trustee to reject contracts or leases pursuant to section 365 of the Bankruptcy Code (including any order confirming a plan of reorganization in the Debtors' Chapter 11 Cases), whichever date is later, is the date by which any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease must file a Proof of Claim based on such rejection.

**Amended Schedules
Bar Date:**

The Claims Bar Date, or twenty-one (21) days from the date on which the Trustee provides notice of the Amended Schedules, at 4:00 p.m. (ET), whichever date is later, is the date that, if the Trustee amends the Debtors' Schedules in accordance with Local Rule 1009-2, is the deadline by which creditors holding claims affected by such amendment must file a Proof of Claim.

Supplemental Bar Dates:

The Trustee may establish Supplemental Bar Dates with respect to (a) holders of claims to which a re-mailing of the Bar Date Notice is appropriate, but which cannot be accomplished in time to provide at least twenty-one (21) days' notice of the applicable Bar Date, and (b) other holders of claims that become known to the Trustee after the applicable Bar Date. To ensure that parties in interest receive adequate

notice of the Supplemental Bar Date, the Trustee shall (a) file a notice of the Supplemental Bar Date with the Court, in a form substantially similar to the notice of the Claims Bar Date but with appropriate modifications (each, a “Supplemental Bar Date Notice”), and (b) mail each Supplemental Bar Date Notice to known holders of claims subject to the applicable Supplemental Bar Date. Each Supplemental Bar Date shall be established on a date that is no later than twenty-one (21) days from the date on which the applicable Supplemental Bar Date Notice was mailed to known holders of claims.

PARTIES REQUIRED TO FILE PROOFS OF CLAIM

- A. Definition of Claim.** Under section 101(5) of the Bankruptcy Code and as used herein, the word “claim” means: (i) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (ii) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.
- B. Parties Who Must File Proofs of Claim.** Except as otherwise set forth herein, the following entities holding claims against the Debtors that arose (or that are deemed to have arisen) prior to the Petition Date, must file Proofs of Claim on or before the applicable Bar Date: (1) any entity whose claim against a Debtor is not listed in the applicable Debtor’s Schedules or is listed in the applicable Debtor’s Schedules as contingent, unliquidated, or disputed if such entity desires to participate in any of the Chapter 11 Cases or share in any distribution in any of the Chapter 11 Cases, (2) any entity that believes its claim is improperly classified in the Schedules or is listed in an incorrect amount and desires to have its claim allowed in a different classification or amount from that identified in the Schedules, (3) any entity that believes its claim as listed in the Schedules is not an obligation of the specific Debtor against which the claim is listed and that desires to have its claim allowed against a Debtor other than that identified in the Schedules, and (4) any entity that believes its claim against a Debtor is or may be an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code (but not any entity that believes it holds an administrative claim under section 503(b)(1-8) of the Bankruptcy Code), or a priority claim pursuant to sections 507(a)(3) through (a)(10) of the Bankruptcy Code.
- C. Parties Who Do Not Need to File Proofs of Claim.** Certain parties are not required to file Proofs of Claim. The Court may, however, enter one or more separate orders at a later time requiring holders of claims to file Proofs of Claim for some kinds of

the following claims and setting related deadlines. If the Court does enter such an order, you will receive notice of it. A Proof of Claim does not need to be filed for the following claims that would otherwise be subject to the applicable Bar Date:

- (a) Any claim for which no Proof of Claim is required to be filed pursuant to the *Final Order (I) Authorizing the Use Cash Collateral, (II) Authorizing the Chapter 11 Trustee on Behalf of the Debtors' Estates to Obtain Postpetition Financing, (III) Granting Senior Postpetition Security Interests, and According Superpriority Administrative Expense Status Pursuant to Sections 364(C) and 364(D) of the Bankruptcy Code, (IV) Granting Adequate Protection, (V) Modifying the Automatic Stay, and (VI) Granting Related Relief* [D.I. 313] (the "DIP Order"), including, for the avoidance of doubt, such claims held by the Prepetition Agent, the Prepetition Secured Lenders, the DIP Agent, and the DIP Lenders (each as defined in the DIP Order), including, for the avoidance of doubt, the Prepetition Agent, the Prepetition Secured Lenders, the DIP Agent, and the DIP Lenders (each as defined in the DIP Order); *provided* that the Prepetition Agent shall be authorized, but not directed or required, to file a master proof of claim on behalf of the respective Prepetition Secured Parties on account of any and all claims arising under the Prepetition Credit Agreement (as defined in the DIP Order) against each of the Debtors, and the DIP Agent shall be authorized, but not directed or required, to file a master proof of claim on behalf of the respective DIP Secured Parties on account of any and all claims arising under the DIP Credit Agreement (as defined in the DIP Order) against each of the Debtors, and in either case such master proof of claim shall, (i) constitute the filing of a Proof of Claim Form in the Chapter 11 Cases of all other Debtors against whom a claim may be asserted under the Prepetition Credit Agreement or DIP Credit Agreement, as applicable and (ii) have the same effect as if each applicable holder of a claim thereunder had individually filed a Proof of Claim Form against each applicable Debtor on account of such holder's claims;
- (b) Any claim for any fees, expenses, or other obligations arising or payable under the DIP Order;
- (c) Any claim against the Debtors for which a signed Proof of Claim has already been properly filed with the Clerk of the Bankruptcy Court for the District of Delaware or Verita in a form substantially similar to Official Bankruptcy Form 410, but only with respect to the particular claim that was properly filed against the correct Debtor(s);
- (d) Any claim that is listed on the Debtors' Schedules; unless (i) the claim is scheduled as "disputed," "contingent" or "unliquidated," (ii) the claimant disagrees with the amount, nature and/or priority of the claim as set forth in the Schedules, or (iii) the claimant disputes that the claim is an obligation of the particular Debtor against which the claim is listed in the Schedules.

In the case of either (i), (ii) or (iii), a Proof of Claim must be filed on or before the applicable Bar Date;

- (e) Any administrative expense claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an expense of administration incurred in the ordinary course, *provided* that any entity asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must assert such claims by filing a Proof of Claim prior to the Claims Bar Date;
- (f) Any administrative expense claim for postpetition fees and expenses incurred by any professional allowable under sections 330, 331, or 503(b) of the Bankruptcy Code;
- (g) Any claim that has been paid in full by the Trustee or the Debtors in accordance with the Bankruptcy Code or an order of this Court;
- (h) Any claim that has been allowed by an order of this Court entered on or before the applicable Bar Date;
- (i) Any claim of any Debtor against another Debtor;
- (j) Any fees payable to the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) under 28 U.S.C. § 1930;
- (k) Any claim for wages, commissions, or benefits held by a current employee of the Debtors, if an order of this Court authorized the Trustee to honor such claim in the ordinary course of business as a wage, commission or benefit and the Trustee has in fact honored such claim; *provided, however*, that a current or former employee must submit a Proof of Claim by the Claims Bar Date for all other claims, including claims for wrongful termination, discrimination, harassment, hostile work environment, retaliation, or any other litigation or pre-litigation claim;
- (l) Any claim for which specific deadlines have been fixed by an order of the Court entered on or before the applicable Bar Date.

INSTRUCTIONS FOR FILING PROOFS OF CLAIM

- A. Contents of Proof of Claim Forms.** (a) be legible and in English, (b) include a claim amount denominated in United States dollars using, if applicable, the exchange rate as of 5:00 p.m. (ET), on June 4, 2024, (and to the extent such claim is converted to United States dollars, state the rate used in such conversion), (c) set forth with specificity the legal and factual basis for the alleged claim, (d) conform substantially with the Proof of Claim Form provided by the Trustee, and (e) be signed by the Claimant or by an authorized agent or legal representative of the Claimant on behalf of the Claimant, whether such signature is an electronic signature or is ink.

Any Proof of Claim asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must also (a) set forth with specificity: (i) the date of shipment of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, (ii) the date, place, and method (including carrier name) of delivery of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, (iii) the value of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, and (iv) whether the Claimant timely made a demand to reclaim such goods under section 546(c) of the Bankruptcy Code, (b) attach any documentation identifying the particular invoices for which the 503(b)(9) claim is being asserted, and (c) attach documentation of any reclamation demand made to the applicable Debtor under section 546(c) of the Bankruptcy Code (if applicable).

Only **original** Proofs of Claim or Electronic Proofs of Claim submitted using the electronic filing interface available at <https://www.veritaglobal.net/EpicCreations> will be deemed acceptable for purposes of claims administration. Copies of Proofs of Claims or Proof of Claim Forms sent by facsimile or electronic mail will **not** be accepted.

- B. Claims Against Multiple Debtors.** Except as otherwise required by the Bar Date Order, each Proof of Claim must state a claim against only one Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent that more than one Debtor is listed on the Proof of Claim, such claim will be treated as if filed only against the first-listed Debtor. A Proof of Claim filed under the joint administration case number (Case No. 24-11161 (BLS)), or otherwise without identifying a specific Debtor, will be deemed as filed only against Epic! Creations, Inc.
- C. Supporting Documentation.** Each Proof of Claim must include supporting documentation in accordance with Bankruptcy Rules 3001(c) and 3001(d). If, however, such documentation is voluminous, such Proof of Claim may include a summary of such documentation or an explanation as to why such documentation is not available, *provided* that any creditor shall be required to transmit such documentation to Trustee's counsel upon request no later than ten (10) days from the date of such request.
- D. Timely Service.** Each Proof of Claim must be filed, including supporting documentation, by United States mail or other hand delivery system, so as to be **actually received** by Verita on or before the applicable Bar Date (or, where applicable, on or before any other Bar Dates set forth in the Bar Date Order) by either (i) mailing the original Proof of Claim Form by U.S. first-class mail to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, (ii) delivering such original Proof of Claim by overnight mail, courier service, hand delivery, or in person to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, or (iii) submitting an Electronic Proof of Claim at the following web address: <https://www.veritaglobal.net/EpicCreations>.

- E. Acknowledgement of Receipt of Proof of Claim.** Claimants wishing to receive acknowledgment that their Proofs of Claim were received by Verita must submit (i) a copy of the Proof of Claim (in addition to the original Proof of Claim sent to Verita) and (ii) a self-addressed, stamped envelope.

**PROOFS OF CLAIM
SUBMITTED BY FACSIMILE OR ELECTRONIC MAIL
WILL NOT BE ACCEPTED.**

CONSEQUENCES OF FAILING TO TIMELY FILE YOUR PROOF OF CLAIM

Pursuant to the Bar Date Order and in accordance with Bankruptcy Rule 3003(c)(2), if you or any party or entity who is required, but fails, to file a Proof of Claim in accordance with the Bar Date Order on or before the applicable Bar Date, please be advised that:

- **YOU WILL NOT BE ENTITLED TO ANY VOTE IN THESE CHAPTER 11 CASES ON ACCOUNT OF THAT CLAIM; AND**
- **YOU WILL NOT RECEIVE ANY DISTRIBUTION IN THESE CHAPTER 11 CASES ON ACCOUNT OF THAT CLAIM.**

PARTIES TO THE DEBTORS' LEASES AND EXECUTORY CONTRACTS

- A. Rejection of Leases and Contracts.** The Bankruptcy Code provides that the Trustee may, at any time before a plan of reorganization is confirmed by the Court, choose to reject certain executory contracts or unexpired leases. If your contract or lease is rejected, you may have a claim resulting from that rejection.
- B. Proofs of Claim Relating to Rejection Damages.** As noted above, the deadline to file a Proof of Claim for damages relating to the rejection of the contract or lease is (a) the date of service of an order authorizing the Trustee to reject contracts or leases pursuant to section 365 of the Bankruptcy Code (including any order confirming a plan of reorganization in the Debtors' Chapter 11 Cases), or (b) the Claims Bar Date, whichever date is later.

Amendments to the Debtors' Schedules

- A. Amendments to Schedules.** In the event that the Trustee amends the Debtors' Schedules after the date of this notice, the Trustee will provide holders of claims that are affected by any such amendment notice of the amendment, and such parties will be given an opportunity to file Proofs of Claim before a new deadline that will be specified in that future notice.
- B. Amended Schedules Bar Date.** The Court has approved (i) the Claims Bar Date, or (ii) twenty-one (21) days from the date on which the Trustee provided notice of the amendment to the Schedules, whichever date is later (or another time period as

may be fixed by the Court), as the date by which holders of claims affected by the amendment must file Proofs of Claim with respect to such claims.

Reservation of Rights

Nothing contained in this notice is intended to or should be construed as a waiver of the Trustee's rights to: (a) dispute, or assert offsets or defenses against, any filed claim or any claim listed or reflected in the Schedules as to the nature, amount, liability, or classification thereof, (b) subsequently designate any claim listed or reflected in the Schedules as disputed, contingent, or unliquidated, or (c) otherwise amend or supplement the Schedules.

Exhibit 3

Proposed Publication Notice

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

EPIC! CREATIONS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

NOTICE OF BAR DATES FOR FILING PROOFS OF CLAIM

THE CLAIMS BAR DATE IS [●], 2025, AT 4:00 P.M. (ET)

PLEASE TAKE NOTICE OF THE FOLLOWING:

Entry of the Bar Date Order. On [●, 2025] the United States Bankruptcy Court for the District of Delaware entered an order [D.I.●] (the “Bar Date Order”) establishing certain deadlines for the filing of Proofs of Claim in the Chapter 11 Cases of the above-captioned debtors (collectively, the “Debtors”).

EXCEPT AS TO CERTAIN EXCEPTIONS EXPLICITLY SET FORTH IN THE BAR DATE ORDER, ANY PERSON OR ENTITY WHO FAILS TO FILE A PROOF OF CLAIM ON OR BEFORE THE CLAIMS BAR DATE SHALL BE: (1) BARRED FROM RECEIVING ANY DISTRIBUTION IN THESE CHAPTER 11 CASES OR (2) BARRED FROM VOTING IN THESE CHAPTER 11 CASES ON ACCOUNT OF THAT CLAIM.

Who Must File a Proof of Claim. Pursuant to the Bar Date Order, all persons and entities, including individuals, partnerships, estates, trusts, and governmental units who have a claim or potential claim against the Debtors that arose on or before June 4, 2024, no matter how remote or contingent such right to payment or equitable remedy may be, **including holders of claims allowable under sections 507(a)(3) through (a)(10) and 503(b)(9) of the Bankruptcy Code, MUST FILE A PROOF OF CLAIM** on or before **4:00 p.m. (ET), on [●], 2025** (the “Claims Bar Date”).

Filing a Proof of Claim. Each original Proof of Claim, including supporting documentation, must be filed so as to be **actually received** by the Trustee’s notice and claims agent, Verita Global (“Verita”) on or before the Claims Bar Date (or, where applicable, on or before any other Bar Date set forth in the Bar Date Order) (i) via the electronic filing interface available at <https://www.veritaglobal.net/EpicCreations>, or (ii) by United States mail or other hand delivery system at the following address: Epic! Creations, Inc. Claims Processing Center, c/o Verita Global,

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245. **Proofs of Claim submitted by facsimile or electronic mail will not be accepted.**

Contents of Proofs of Claim. Subject to the Bar Date Order, each Proof of Claim must: (a) be legible and in English, (b) include a claim amount denominated in United States dollars using, if applicable, the exchange rate as of 5:00 p.m. (ET), on June 4, 2024, (and to the extent such claim is converted to United States dollars, state the rate used in such conversion), (c) set forth with specificity the legal and factual basis for the alleged claim, (d) conform substantially with the Proof of Claim Form provided by the Trustee, and (e) be signed by the Claimant or by an authorized agent or legal representative of the Claimant on behalf of the Claimant, whether such signature is an electronic signature or is ink.

Additional Information. If you have any questions regarding the claims process and/or if you wish to obtain a copy of the Bar Date Order (which contains a more detailed description of the requirements for filing Proofs of Claim), a Proof of Claim Form, or related documents, you may do so by: (a) visiting the website of the Trustee's notice and claims agent, Verita at: <https://www.veritaglobal.net/EpicCreations>, (b) calling Verita at (888) 249-2716 (U.S./Canada) or (310) 751-2603 (International) or (c) inquiring via email at epiccreationsinfo@veritaglobal.com. Please note that Verita **cannot** advise you on how to file, or whether you should file, a proof of claim.